

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver §
for Advanced Financial Services, Inc., §

Plaintiff, §

VS.

TRADE PARTNERS, INC., MACATAWA §
BANK CORPORATION, successor by §
merger to GRAND BANK, THOMAS J. §
SMITH and CHRISTINE M. ZMUDKA, §

Defendants. §



Civil Action No. 1:03-CV-0236

REPORT AND RECOMMENDATION REGARDING DOCKET NO. 1173

On January 17, 2006 the Court considered the Receiver's Objections to Claim Nos. A-03916, A-03917, A-03918, A-03919 and A-03920 (Janet Tannenbaum) [Docket No. 1173]. Thereafter the Court issued its Report and Recommendation [Docket No. 1205] and issued an Order to Show Cause [Docket No. 1206] as to Claim No. A-03919.

The Court set the Order to Show Cause for hearing on February 7, 2006 at 10:00 a.m. The Receiver sent notice of the hearing to Janet Tannenbaum and her counsel as reflected in a Proof of Service [Docket No. 1207]. Janet Tannenbaum did not appear at the time and place of the hearing on the Order to Show Cause.

Accordingly, the Court recommends that Claim No. A-03919 be disallowed in its entirety.

Date: February 15, 2006

/s/ Ellen S. Carmody
 ELLEN S. CARMODY
 United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).